

HEARING DATE: OCTOBER 25, 2007

HEARING TIME: 10:00 A.M.

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

IN RE)	Case No. 05-44481 (RDD)
)	Chapter 11
DELPHI CORPORATION, <i>et al.</i>)	(Jointly Administered)

**MIDWEST TOOL & DIE CORPORATION'S RESPONSE TO
DEBTORS' TWENTY-FIRST OMNIBUS CLAIMS OBJECTION**

TO THE HONORABLE ROBERT D. DRAIN,
UNITED STATES BANKRUPTCY JUDGE:

Midwest Tool & Die Corporation, ("MTD") respectfully represents as follows:

1. On or about November 3, 2006, the Debtor and MTD Entered into a Settlement Agreement Between Delphi Automotive Systems, LLC and Midwest Tool & Die Corp. to Permit Setoff of Mutual Prepetition Obligations Under Section 553 of the Bankruptcy Code,

("Settlement Agreement") wherein the Debtor and MTD sought to setoff prepetition claims and debts between Delphi Automotive Systems, LLC, ("DAS") and MTD.

2. MTD alleged that it owed DAS the amount of \$784,062.10 for prepetition services and/or goods provided by DAS and that Delphi owed MTD the amount of \$972,475.54 leaving a difference of \$188,413.44 due and owing to MTD for which MTD filed a Proof of Claim on or about December 1, 2006, in conjunction with the provisions contained in the Settlement Agreement, a copy of which is attached hereto as Exhibit "A."

3. Debtors' Twenty-First Omnibus Claims Objection proposes to reduce MTD's claim from \$188,413.44 to \$41,282.67; however, it does not state a specific basis for the reduction of MTD's claim.

4. Pursuant to MTD's records, the amount of \$188,413.44 remains due and owing to MTD from Delphi after the allowed setoff.

WHEREFORE, Midwest Tool & Die Corporation objects to the treatment of its claim as proposed in the Debtors' Twenty-First Omnibus Claims Objection and asks that the Court allow MTD's claim in the amount of \$188,413.44.

Respectfully submitted,

THOMPSON & KNIGHT LLP
Attorneys for Midwest Tool & Die Corp.

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CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and exact copy of the above and foregoing has been served on the following parties, by deposit in the United States mail, postage pre-paid, this 18th day of October, 2007:

Delphi Corporation
5725 Delphi Drive
Troy, MI 48098
Attn: General Counsel

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333 West Wacker Drive
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Chicago, IL 60606
Attn: John Wm. Butler, Jr., John K. Lyons and
Joseph N. Wharton

/s/ Ira L. Herman

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